
**COMBINING AND
INDIVIDUAL FUND
FINANCIAL STATEMENTS
AND SCHEDULES
NON-MAJOR FUNDS**

STATE OF MAINE
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE

June 30, 2003
(Expressed in Thousands)

	Special Revenue	Capital Projects	Permanent Funds	Totals Other Governmental Funds
Assets				
Current Assets:				
Cash and Short-Term Investments	\$ 87	\$ 2,654	\$ 1	\$ 2,742
Investments	48,328	1,973	8,824	59,125
Restricted Deposits and Investments	13,559	18,778	-	32,337
Total Current Assets	<u>61,974</u>	<u>23,405</u>	<u>8,825</u>	<u>94,204</u>
Noncurrent Assets:				
Investments	101	2,002	1	2,104
Total Noncurrent Assets	<u>101</u>	<u>2,002</u>	<u>1</u>	<u>2,104</u>
Total Assets	<u>\$ 62,075</u>	<u>\$ 25,407</u>	<u>\$ 8,826</u>	<u>\$ 96,308</u>
Liabilities and Fund Balances				
Current Liabilities:				
Accounts Payable	\$ -	\$ 3,693	\$ -	\$ 3,693
Due to Component Units	-	1,794	-	1,794
Other Accrued Liabilities	1	-	-	1
Total Current Liabilities	<u>1</u>	<u>5,487</u>	<u>-</u>	<u>5,488</u>
Total Liabilities	<u>1</u>	<u>5,487</u>	<u>-</u>	<u>5,488</u>
Fund Balances:				
Reserved				
Continuing Appropriations	58	-	-	58
Capital Projects	-	19,920	-	19,920
Permanent Trusts	-	-	8,826	8,826
Other	62,016	-	-	62,016
Total Fund Balances	<u>62,074</u>	<u>19,920</u>	<u>8,826</u>	<u>90,820</u>
Total Liabilities and Fund Balances	<u>\$ 62,075</u>	<u>\$ 25,407</u>	<u>\$ 8,826</u>	<u>\$ 96,308</u>

STATE OF MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE

Fiscal Year Ended June 30, 2003
(Expressed in Thousands)

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent Funds</u>	<u>Totals Other Governmental Funds</u>
Revenues:				
Investment Income	\$ (241)	\$ 2,505	\$ (1,396)	\$ 868
Miscellaneous Revenue	2,882	3,684	-	6,566
Total Revenues	2,641	6,189	(1,396)	7,434
Expenditures:				
Governmental Support & Operations	189	8,112	-	8,301
Economic Development & Workforce Training	-	25,075	-	25,075
Education	-	24,269	-	24,269
Health and Human Services	-	3,794	-	3,794
Natural Resources Development & Protection	-	8,712	-	8,712
Justice and Protection	-	285	-	285
Arts, Heritage, & Cultural Enrichment	-	1,118	-	1,118
Transportation Safety & Development	-	37,129	-	37,129
Total Expenditures	189	108,494	-	108,683
Revenue over (under) Expenditures	2,452	(102,305)	(1,396)	(101,249)
Other Financing Sources (Uses):				
Transfer from Other Funds	980	6,490	-	7,470
Transfer to Other Funds	(20,947)	(12,886)	(50)	(33,883)
Bonds Issued	-	97,080	-	97,080
Net Other Finance Sources (Uses)	(19,967)	90,684	(50)	70,667
Revenue and Other Sources over (under) Expenditures and Other Uses	(17,515)	(11,621)	(1,446)	(30,582)
Fund Balances at Beginning of Year (As Restated)	79,589	31,541	10,272	121,402
Fund Balances at End of Year	\$ 62,074	\$ 19,920	\$ 8,826	\$ 90,820



NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Learning Technology Fund – This fund accounts for funds dedicated by the Legislature and by other private and public sources for the advancement of learning technology for elementary and secondary students in Maine.

Baxter Park Fund – This fund accounts for a gift to the State of Maine by former Governor Baxter, which

allows for the principal and interest to be used to purchase public reserved lands. Interest income may also be used for operations of the Baxter State Park.

Revenue on Permanent Funds Fund – This fund accounts for expendable earnings on permanent fund balances.

Capital Projects Funds

General Bond Fund – This fund accounts for the acquisition or construction of major capital facilities, other than highways and bridges that are financed primarily from proceeds of general obligation bonds.

The State also includes proceeds from bond issues for purposes other than construction of major capital facilities in this fund.

Permanent Funds

Baxter Park Trust Fund – This fund accounts for a gift to the State of Maine by former Governor Baxter, calling for principal to be maintained intact and income to be used for operations.

Other Trust Funds – These funds are comprised of numerous small Permanent Funds, the income from which may be used for specified purposes.

STATE OF MAINE

COMBINING BALANCE SHEET

NON-MAJOR SPECIAL REVENUE FUNDS

June 30, 2003
(Expressed in Thousands)

	<u>Learning Technology Endowment</u>	<u>Baxter Park</u>	<u>Revenue on Permanent Funds</u>	<u>Totals Special Revenue Funds</u>
Assets				
Current Assets:				
Cash and Short-Term Investments	\$ 11	\$ -	\$ 76	\$ 87
Investments	8	48,263	57	48,328
Restricted Deposits and Investments	13,559	-	-	13,559
Total Current Assets	<u>13,578</u>	<u>48,263</u>	<u>133</u>	<u>61,974</u>
Noncurrent Assets				
Investments	9	-	92	101
Total Noncurrent Assets	<u>9</u>	<u>-</u>	<u>92</u>	<u>101</u>
Total Assets	<u>\$ 13,587</u>	<u>\$ 48,263</u>	<u>\$ 225</u>	<u>\$ 62,075</u>
Liabilities and Fund Balances				
Current Liabilities:				
Other Accrued Liabilities	-	-	1	1
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Fund Balances:				
Reserved				
Continuing Appropriations	-	-	58	58
Other	13,587	48,263	166	62,016
Total Fund Balances	<u>13,587</u>	<u>48,263</u>	<u>224</u>	<u>62,074</u>
Total Liabilities and Fund Balances	<u>\$ 13,587</u>	<u>\$ 48,263</u>	<u>\$ 225</u>	<u>\$ 62,075</u>

STATE OF MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS

Fiscal Year Ended June 30, 2003
(Expressed in Thousands)

	<u>Learning Technology Endowment</u>	<u>Baxter Park</u>	<u>Revenue on Permanent Funds</u>	<u>Totals Special Revenue Funds</u>
Revenues:				
Investment Income (Loss)	\$ 69	\$ (893)	\$ 583	\$ (241)
Miscellaneous Revenue	<u>2,882</u>	<u>-</u>	<u>-</u>	<u>2,882</u>
Total Revenues	<u>2,951</u>	<u>(893)</u>	<u>583</u>	<u>2,641</u>
Expenditures:				
General Government	<u>112</u>	<u>-</u>	<u>77</u>	<u>189</u>
Total Expenditures	<u>112</u>	<u>-</u>	<u>77</u>	<u>189</u>
Revenue over (under) Expenditures	<u>2,839</u>	<u>(893)</u>	<u>506</u>	<u>2,452</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	-	-	980	980
Transfer to Other Funds	<u>(19,632)</u>	<u>-</u>	<u>(1,315)</u>	<u>(20,947)</u>
Net Other Finance Sources (Uses)	<u>(19,632)</u>	<u>-</u>	<u>(335)</u>	<u>(19,967)</u>
Revenues and Other Sources over (under) Expenditures and Other Uses	<u>(16,793)</u>	<u>(893)</u>	<u>171</u>	<u>(17,515)</u>
Fund Balances at Beginning of Year (As Restated)	<u>30,380</u>	<u>49,156</u>	<u>53</u>	<u>79,589</u>
Fund Balances at End of Year	<u>\$ 13,587</u>	<u>\$ 48,263</u>	<u>\$ 224</u>	<u>\$ 62,074</u>

STATE OF MAINE

BALANCE SHEET

NON-MAJOR CAPITAL PROJECTS FUND

June 30, 2003
(Expressed in Thousands)

	General Bond Fund
Assets	
Current Assets:	
Cash and Short-Term Investments	\$ 2,654
Investments	1,973
Restricted Deposits and Investments	18,778
Total Current Assets	<u>23,405</u>
Noncurrent Assets	
Investments	2,002
Total Noncurrent Assets	<u>2,002</u>
Total Assets	<u><u>\$ 25,407</u></u>
Liabilities and Fund Balances	
Current Liabilities:	
Accounts Payable	\$ 3,693
Due to Component Units	1,794
Total Current Liabilities	<u>5,487</u>
Total Liabilities	<u>5,487</u>
Fund Balances:	
Reserved	
Capital Projects	<u>19,920</u>
Total Fund Balances	<u>19,920</u>
Total Liabilities and Fund Balances	<u><u>\$ 25,407</u></u>

STATE OF MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NON-MAJOR CAPITAL PROJECTS FUND

Fiscal Year Ended June 30, 2003

(Expressed in Thousands)

	General Bond Fund
Revenues:	
Investment Income	\$ 2,505
Miscellaneous Revenue	3,684
Total Revenues	<u>6,189</u>
Expenditures:	
Governmental Support & Operations	8,112
Economic Development & Workforce Training	25,075
Education	24,269
Health and Human Services	3,794
Natural Resources Development & Protection	8,712
Justice and Protection	285
Arts, Heritage & Cultural Enrichment	1,118
Transportation Safety & Development	37,129
Total Expenditures	<u>108,494</u>
Revenue over (under) Expenditures	<u>(102,305)</u>
Other Financing Sources (Uses):	
Transfer from Other Funds	6,490
Transfer to Other Funds	(12,886)
Bonds Issued	97,080
Net Other Finance Sources (Uses)	<u>90,684</u>
Revenues and Other Sources over (under) Expenditures and Other Uses	<u>(11,621)</u>
Fund Balances at Beginning of Year (As Restated)	<u>31,541</u>
Fund Balances at End of Year	<u><u>\$ 19,920</u></u>

STATE OF MAINE

COMBINING BALANCE SHEET

NON-MAJOR PERMANENT FUNDS

June 30, 2003
(Expressed in Thousands)

	Baxter Trust	Other Trusts	Totals Permanent Funds
Assets			
Current Assets:			
Cash and Short-Term Investments	\$ -	\$ 1	\$ 1
Investments	4,176	4,648	8,824
Total Current Assets	<u>4,176</u>	<u>4,649</u>	<u>8,825</u>
Noncurrent Assets:			
Investments	-	1	1
Total Noncurrent Assets	<u>-</u>	<u>1</u>	<u>1</u>
Total Assets	<u>\$ 4,176</u>	<u>\$ 4,650</u>	<u>\$ 8,826</u>
Fund Balances			
Reserved:			
Permanent Trusts	<u>\$ 4,176</u>	<u>\$ 4,650</u>	<u>\$ 8,826</u>

STATE OF MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NON-MAJOR PERMANENT FUNDS

Fiscal Year Ended June 30, 2003
(Expressed in Thousands)

	<u>Baxter Trust</u>	<u>Other Trusts</u>	<u>Totals Permanent Funds</u>
Revenues:			
Investment Income (Loss)	\$ (312)	\$ (1,084)	\$ (1,396)
Total Revenues	<u>(312)</u>	<u>(1,084)</u>	<u>(1,396)</u>
Expenditures			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) Expenditures	<u>(312)</u>	<u>(1,084)</u>	<u>(1,396)</u>
Net Other Finance Sources (Uses)	<u>-</u>	<u>(50)</u>	<u>(50)</u>
Revenues and Other Sources over (under) Expenditures and Other Uses	<u>(312)</u>	<u>(1,134)</u>	<u>(1,446)</u>
Fund Balances at Beginning of Year (As Restated)	<u>4,488</u>	<u>5,784</u>	<u>10,272</u>
Fund Balances at End of Year	<u>\$ 4,176</u>	<u>\$ 4,650</u>	<u>\$ 8,826</u>



NON-MAJOR ENTERPRISE FUNDS

Alcoholic Beverages Fund – This fund was established to license and regulate the sale of alcoholic beverages. The net profit from the fund is transferred to the State's General Fund and is used for general government purposes.

Lottery Fund – This fund was established to account for all operations of the Maine State Lottery. This includes the Tri-State Lotto Commission, which was established in 1985 and is a joint venture between the States of Maine, New Hampshire, and Vermont. The Commission is authorized and empowered to promulgate rules and regulations regarding the conduct of lottery games, including the prices of tickets, the number and size of prizes for winning tickets, and the licensing of agents.

Seed Potato Board Fund – This fund accounts for the growing of nuclear seed for sale to potato growers, for research in disease control, and the development of new product varieties.

State Airport Fund – This fund accounts for all operations and maintenance of the Maine State Airport. The State, through the Department of Transportation, entered into a lease/purchase agreement with the City of Augusta to operate and eventually own the airport.

Marine Ports Fund – This fund is used to account for the operation and maintenance of port facilities within the jurisdiction of the Department of Transportation.

State Ferry Service Fund – This fund accounts for the operation of ferry services between the mainland and various islands for the purpose of transporting vehicles, freight, and passengers to and from those islands.

Prison Industries Fund – This fund accounts for a self-supporting program of job training through the employment of inmates in manufacturing and selling products.

Community Industrial Building Fund – This fund is used to assist a local development corporation to construct a community industrial building by lending money when the project can reasonably be expected to create new employment. Preference is given to projects in economically deprived areas.

STATE OF MAINE
COMBINING STATEMENT OF NET ASSETS
NON-MAJOR ENTERPRISE FUNDS

June 30, 2003
(Expressed in Thousands)

	Alcoholic Beverages	Lottery	Seed Potato	Airport
Assets				
Current Assets:				
Cash and Short-Term Investments	\$ 1,152	\$ 500	\$ 60	\$ 107
Investments	831	-	44	80
Inventories	622	-	1	-
Receivables, Net of Allowance for Uncollectibles:				
Other Receivable	2,777	15,926	33	-
Due from Other Funds	-	-	-	-
Other Current Assets	-	387	-	-
Total Current Assets	<u>5,382</u>	<u>16,813</u>	<u>138</u>	<u>187</u>
Noncurrent Assets:				
Investments	843	-	45	81
Fixed Assets - Net of Depreciation	7	31	688	4,854
Total Noncurrent Assets	<u>850</u>	<u>31</u>	<u>733</u>	<u>4,935</u>
Total Assets	<u>6,232</u>	<u>16,844</u>	<u>871</u>	<u>5,122</u>
Liabilities				
Current Liabilities:				
Accounts Payable	4,419	916	10	-
Accrued Payroll	149	83	-	-
Due to Other Funds	19	7,568	-	-
Current Portion of Long-Term Obligations:				
Compensated Absences	50	12	-	-
Deferred Revenue	-	324	-	-
Other Accrued Liabilities	482	7,854	54	-
Total Current Liabilities	<u>5,119</u>	<u>16,757</u>	<u>64</u>	<u>-</u>
Long-Term Liabilities:				
Working Capital Advances Payable	1,000	-	-	-
Compensated Absences	113	87	-	-
Total Long-Term Liabilities	<u>1,113</u>	<u>87</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>6,232</u>	<u>16,844</u>	<u>64</u>	<u>-</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	7	31	688	4,854
Unrestricted	<u>(7)</u>	<u>(31)</u>	<u>119</u>	<u>268</u>
Total Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 807</u>	<u>\$ 5,122</u>

<u>Marine Ports</u>	<u>Ferry Service</u>	<u>Prison Industries</u>	<u>Community Industrial Building</u>	<u>Totals Other Enterprise Funds</u>
\$ 169	\$ 94	\$ 71	\$ -	\$ 2,153
126	68	51	-	1,200
-	247	496	-	1,366
214	138	18	-	19,106
-	2	-	-	2
-	-	-	-	387
<u>509</u>	<u>549</u>	<u>636</u>	<u>-</u>	<u>24,214</u>
128	69	52	-	1,218
43,767	22,993	35	-	72,375
<u>43,895</u>	<u>23,062</u>	<u>87</u>	<u>-</u>	<u>73,593</u>
<u>44,404</u>	<u>23,611</u>	<u>723</u>	<u>-</u>	<u>97,807</u>
-	-	35	-	5,380
-	156	-	-	388
-	-	-	-	7,587
-	20	-	-	82
-	-	-	39	363
-	-	-	-	8,390
<u>-</u>	<u>176</u>	<u>35</u>	<u>39</u>	<u>22,190</u>
-	-	-	-	1,000
-	170	-	-	370
<u>-</u>	<u>170</u>	<u>-</u>	<u>-</u>	<u>1,370</u>
-	346	35	39	23,560
43,767	22,993	35	-	72,375
<u>637</u>	<u>272</u>	<u>653</u>	<u>(39)</u>	<u>1,872</u>
<u>\$ 44,404</u>	<u>\$ 23,265</u>	<u>\$ 688</u>	<u>\$ (39)</u>	<u>\$ 74,247</u>

STATE OF MAINE
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
NON-MAJOR ENTERPRISE FUNDS

June 30, 2003
(Expressed in Thousands)

	<u>Alcoholic Beverages</u>	<u>Lottery</u>	<u>Seed Potato</u>	<u>Airport</u>
Operating Revenues				
Charges for Services	\$ 85,985	\$ 166,847	\$ 386	\$ 73
Total Operating Revenues	<u>85,985</u>	<u>166,847</u>	<u>386</u>	<u>73</u>
Operating Expenses				
General Operations	59,410	125,633	443	299
Depreciation	<u>2</u>	<u>8</u>	<u>49</u>	<u>453</u>
Total Operating Expenses	<u>59,412</u>	<u>125,641</u>	<u>492</u>	<u>752</u>
Operating Income (Loss)	<u>26,573</u>	<u>41,206</u>	<u>(106)</u>	<u>(679)</u>
Nonoperating Revenues (Expenses)				
Other Nonoperating Revenues (Expenses)- net	<u>-</u>	<u>56</u>	<u>(55)</u>	<u>(150)</u>
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>56</u>	<u>(55)</u>	<u>(150)</u>
Income (Loss) Before Capital Contributions and Transfers	<u>26,573</u>	<u>41,262</u>	<u>(161)</u>	<u>(829)</u>
Capital Contributions and Transfers				
Capital Contributions from Other Funds	-	-	25	618
Transfers from (to) Other Funds	<u>(26,573)</u>	<u>(40,996)</u>	<u>243</u>	<u>310</u>
Total Capital Contributions and Transfers In (Out)	<u>(26,573)</u>	<u>(40,996)</u>	<u>268</u>	<u>928</u>
Change in Net Assets	-	266	107	99
Total Net Assets - Beginning of Year	<u>-</u>	<u>(266)</u>	<u>700</u>	<u>5,023</u>
Total Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 807</u>	<u>\$ 5,122</u>

Marine Ports	Ferry Service	Prison	Community Industrial Building	Totals Other Enterprise Funds
\$ 285	\$ 3,289	\$ 1,467	\$ -	\$ 258,332
285	3,289	1,467	-	258,332
300	5,704	1,325	-	193,114
1,553	1,699	14	-	3,778
			-	
1,853	7,403	1,339	-	196,892
(1,568)	(4,114)	128	-	61,440
11	18	13	-	(107)
11	18	13	-	(107)
(1,557)	(4,096)	141	-	61,333
6,862	1,495	-	-	9,000
8,440	2,437	(40)	-	(56,179)
15,302	3,932	(40)	-	(47,179)
13,745	(164)	101	-	14,154
30,659	23,429	587	(39)	60,093
\$ 44,404	\$ 23,265	\$ 688	\$ (39)	\$ 74,247

STATE OF MAINE
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS

June 30, 2003
(Expressed in Thousands)

	<u>Alcoholic Beverages</u>	<u>Lottery</u>	<u>Seed Potato</u>	<u>Airport</u>
Cash Flows from Operating Activities				
Receipts from Customers and Users	\$ 86,222	\$ 159,542	\$ 381	\$ 73
Payments to Prize Winners	-	(99,876)	-	-
Payments to Suppliers	(55,992)	(17,372)	(159)	(393)
Payments to Employees	(2,890)	(1,205)	(400)	-
Net Cash Provided (Used) by Operating Activities	<u>27,340</u>	<u>41,089</u>	<u>(178)</u>	<u>(320)</u>
Cash Flows from Noncapital Financing Activities				
Operating Transfers in	-	-	243	310
Operating Transfers out	(26,573)	(40,996)	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(26,573)</u>	<u>(40,996)</u>	<u>243</u>	<u>310</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Acquisition of Capital Assets	-	-	31	(455)
Capital Contributions	-	-	25	618
Proceeds from Sale of Capital Assets	-	-	(58)	(154)
Net Cash Provided (Used) by Capital Financing Activities	<u>-</u>	<u>-</u>	<u>(2)</u>	<u>9</u>
Cash Flows from Investing Activities				
Interest Revenue	-	57	3	6
Payments to Purchase Investments	(940)	-	(61)	(61)
Proceeds from Sale of Investments	-	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>(940)</u>	<u>57</u>	<u>(58)</u>	<u>(55)</u>
Net Increase (Decrease) in Cash/Cash Equivalents	(173)	150	5	(56)
Cash/Cash Equivalents - Beginning of Year	<u>1,325</u>	<u>350</u>	<u>55</u>	<u>163</u>
Cash/Cash Equivalents - End of Year	<u>\$ 1,152</u>	<u>\$ 500</u>	<u>\$ 60</u>	<u>\$ 107</u>
Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities				
Operating Income (Loss)	\$ 26,573	\$ 41,206	\$ (106)	\$ (679)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation Expense	2	8	49	453
Decrease (Increase) in Assets				
Accounts Receivable	(1,210)	(7,432)	(5)	-
Interfund Balances	351	7,468	-	-
Inventories	1,330	-	-	-
Increase (Decrease) in Liabilities				
Accounts Payable	310	(676)	(8)	(94)
Accrued Payroll Expenses	(43)	10	(28)	-
Change in Compensated Absences	(71)	1	(24)	-
Other Accruals	98	504	(56)	-
Total Adjustments	<u>767</u>	<u>(117)</u>	<u>(72)</u>	<u>359</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 27,340</u>	<u>\$ 41,089</u>	<u>\$ (178)</u>	<u>\$ (320)</u>

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INTERNAL SERVICE FUNDS

Motor Transport Service Fund – This fund accounts for all the equipment and vehicle operations of the Department of Transportation.

Postal, Printing and Supply Fund – This fund accounts for the purchase of general office supplies, materials and photocopiers required by any State department or agency, the purchase of and contract for all postal and mailing services, duplicating needs, and the acquisition and disposition of State and federal surplus property. This fund is also used to administer the State's Procurement Card Program.

Information Services Fund – This fund accounts for the costs of providing information services in data processing and telecommunications and for coordinating data processing services including computer operations, programming and applications systems development, technical support and networking services.

Risk Management Fund – This fund accounts for resources generated and used to provide insurance advice and services for all forms of insurance except health and workers' compensation. This includes insurance for automobile, fire, liability and any other type of coverage that may be necessary to protect the State against financial loss.

Workers' Compensation Fund – This fund accounts for resources generated and used to provide workers' compensation advice and insurance services.

Central Fleet Management Fund – This fund accounts for the cost of administering a uniform program for the operation and maintenance of all State vehicles except those of the Department of Transportation and Public Safety.

Leased Space Fund – This fund accounts for State facilities leasing activities and maintains records of State agency property, leasing needs and all available space owned, leased and potentially available for lease.

Revenue Services Fund – This fund accounts for the resources generated and used to provide up-to-date information to facilitate compliance with Maine tax law and to help reduce common mistakes in filing tax forms.

Retiree Health Insurance Fund – This fund accounts for post retirement health care premiums and benefits for most retired state employees and Legislators, and for a portion of the premiums for teachers.

Employee Health Insurance Fund – This fund accounts for health care premiums and benefits for most state employees.

Statewide Radio & Network System Fund – This fund accounts for resources generated and used to acquire, expand, upgrade and replace a statewide radio and network system for use by State agencies.

Governmental Facilities Authority Fund – This fund includes the operations of the Maine Governmental Facilities Authority, a blended component unit. The Authority was created to assist in the financing, equipping, improvement, reconstruction, acquisition, and construction of additions to structures designed for use as a court facility, State office or State activity space.

STATE OF MAINE
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

June 30, 2003
(Expressed in Thousands)

	Motor Transport Service	Postal Printing & Supply	Information Services	Risk Management
Assets				
Current Assets:				
Cash and Short-Term Investments	\$ 1,936	\$ 122	\$ 1,552	\$ 5,760
Cash with Fiscal Agent	98	-	-	-
Investments	1,444	91	1,158	4,298
Restricted Deposits and Investments	-	-	-	-
Inventories	2,970	817	-	-
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	-	-
Other Receivable	12	92	174	4
Due from Other Funds	1,156	2,631	5,866	1,363
Other Current Assets	-	8	536	252
Total Current Assets	7,616	3,761	9,286	11,677
Noncurrent Assets				
Investments	1,465	92	1,175	4,361
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	-	-
Fixed Assets - Net of Depreciation	38,250	85	3,778	-
Total Noncurrent Assets	39,715	177	4,953	4,361
Total Assets	47,331	3,938	14,239	16,038
Liabilities				
Current Liabilities:				
Accounts Payable	122	2,888	2,893	1
Accrued Payroll	441	136	743	24
Due to Other Governments	-	-	-	-
Due to Other Funds	58	185	153	158
Current Portion of Long-Term Obligations:				
Certificates of Participation and Other Financing Arrangements	1,408	-	-	-
Revenue Bonds Payable	-	-	-	-
Obligations Under Capital Leases	-	-	-	-
Claims Payable	-	-	-	4,073
Compensated Absences	46	12	117	3
Deferred Revenue	-	-	391	439
Other Accrued Liabilities	-	-	-	-
Total Current Liabilities	2,075	3,221	4,297	4,698
Long-Term Liabilities:				
Working Capital Advances Payable	-	111	-	-
Deferred Revenue	-	-	-	-
Certificates of Participation and Other Financing Arrangements	4,319	-	-	-
Revenue Bonds Payable	-	-	-	-
Obligations Under Capital Leases	-	-	-	-
Compensated Absences	401	97	566	14
Total Long-Term Liabilities	4,720	208	566	14
Total Liabilities	6,795	3,429	4,863	4,712
Net Assets				
Invested in Capital Assets, Net of Related Debt	32,523	85	3,778	-
Restricted for:				
Other Purposes	-	-	-	-
Unrestricted	8,013	424	5,598	11,326
Total Net Assets	\$ 40,536	\$ 509	\$ 9,376	\$ 11,326

								Totals
Workers' Compensation	Central Fleet Management	Leased Space	Revenue Services	Retiree Health Insurance	Employee Health Insurance	Statewide Radio & Network System	Governmental Facilities Authority	Internal Service Funds
\$ 5,107	\$ 1	\$ 93	\$ 97	\$ 29,718	\$ 5,138	\$ 20	\$ -	\$ 49,544
-	63	-	-	-	-	-	-	161
3,811	-	69	72	22,175	3,834	15	-	36,967
-	-	-	-	-	-	-	4,235	4,235
-	21	-	-	-	-	-	-	3,808
-	-	-	-	-	-	-	11,850	11,850
-	10	-	-	-	130	-	2,638	3,060
767	642	98	31	-	-	-	-	12,554
145	-	-	-	-	-	-	-	941
9,830	737	260	200	51,893	9,102	35	18,723	123,120
3,866	-	70	74	22,499	3,890	15	-	37,507
-	-	-	-	-	-	-	182,886	182,886
3	13,198	32,231	-	-	-	-	-	87,545
3,869	13,198	32,301	74	22,499	3,890	15	182,886	307,938
13,699	13,935	32,561	274	74,392	12,992	50	201,609	431,058
174	4	21	-	-	10,692	-	10	16,805
59	46	11	-	-	34	-	-	1,494
-	-	-	-	-	-	-	765	765
-	941	-	-	-	1,130	-	-	2,625
-	3,019	-	-	-	-	-	-	4,427
-	-	-	-	-	-	-	11,830	11,830
-	-	6,348	-	-	-	-	-	6,348
61,839	-	-	-	-	-	-	-	65,912
5	5	2	-	-	4	-	-	194
-	5	173	-	-	-	-	40	1,048
-	61	-	-	-	1	-	2,561	2,623
62,077	4,081	6,555	-	-	11,861	-	15,206	114,071
-	-	-	-	-	-	-	-	111
-	-	-	-	-	-	-	1,164	1,164
-	5,805	-	-	-	-	-	-	10,124
-	-	-	-	-	-	-	184,553	184,553
-	-	28,568	-	-	-	-	-	28,568
31	33	7	-	-	24	-	-	1,173
31	5,838	28,575	-	-	24	-	185,717	225,693
62,108	9,919	35,130	-	-	11,885	-	200,923	339,764
3	4,374	(2,569)	-	-	-	-	-	38,077
-	-	-	-	-	-	50	-	50
(48,412)	(358)	-	274	74,392	1,107	-	686	53,167
\$ (48,409)	\$ 4,016	\$ (2,569)	\$ 274	\$ 74,392	\$ 1,107	\$ 50	\$ 686	\$ 91,294

STATE OF MAINE
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS

June 30, 2003
(Expressed in Thousands)

	<u>Motor Transport Service</u>	<u>Postal Printing & Supply</u>	<u>Information Services</u>	<u>Risk Management</u>
Operating Revenues				
Charges for Services	\$ 26,404	\$ 37,208	\$ 37,234	\$ 4,442
Miscellaneous Revenues	-	-	-	-
Total Operating Revenues	<u>26,404</u>	<u>37,208</u>	<u>37,234</u>	<u>4,442</u>
Operating Expenses				
General Operations	17,513	37,334	31,927	3,691
Depreciation	6,059	37	3,380	5
Claims/Fees Expense	-	-	-	1,769
Other Operating Expenses	-	-	-	-
Total Operating Expenses	<u>23,572</u>	<u>37,371</u>	<u>35,307</u>	<u>5,465</u>
Operating Income (Loss)	<u>2,832</u>	<u>(163)</u>	<u>1,927</u>	<u>(1,023)</u>
Nonoperating Revenues (Expenses)				
Investment Revenue (Expense) - net	130	(8)	36	328
Interest Expense	(331)	-	(20)	-
Other Nonoperating Revenues (Expenses) - net	<u>1,571</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>1,370</u>	<u>(8)</u>	<u>16</u>	<u>328</u>
Income (Loss) Before Capital Contributions and Transfers	<u>4,202</u>	<u>(171)</u>	<u>1,943</u>	<u>(695)</u>
Capital Contributions and Transfers				
Capital Contributions from Other Funds	1,385	-	-	-
Transfers from (to) Other Funds	<u>(285)</u>	<u>(46)</u>	<u>(146)</u>	<u>(411)</u>
Total Capital Contributions and Transfers In (Out)	<u>1,100</u>	<u>(46)</u>	<u>(146)</u>	<u>(411)</u>
Change in Net Assets	5,302	(217)	1,797	(1,106)
Total Net Assets - Beginning of Year	<u>35,234</u>	<u>726</u>	<u>7,579</u>	<u>12,432</u>
Total Net Assets - End of Year	<u>\$ 40,536</u>	<u>\$ 509</u>	<u>\$ 9,376</u>	<u>\$ 11,326</u>

								Totals
Workers' Compensation	Central Fleet Management	Leased Space	Revenue Services	Retiree Health Insurance	Employee Health Insurance	Statewide Radio & Network System	Governmental Facilities Authority	Internal Service Funds
\$ 15,801	\$ 7,155	\$ 20,098	\$ 318	\$ 58,868	\$ 120,513	\$ 349	\$ 9,800	\$ 338,190
-	-	-	-	-	-	-	318	318
15,801	7,155	20,098	318	58,868	120,513	349	10,118	338,508
2,667	3,783	10,518	250	35,638	120,091	299	175	263,886
3	2,707	4,846	-	-	-	-	-	17,037
8,627	-	-	-	-	-	-	-	10,396
-	-	-	-	-	-	-	343	343
11,297	6,490	15,364	250	35,638	120,091	299	518	291,662
4,504	665	4,734	68	23,230	422	50	9,600	46,846
216	(17)	20	6	1,251	114	-	54	2,130
(6)	(397)	(5,303)	-	-	-	-	(10,026)	(16,083)
-	(269)	-	-	-	-	-	-	1,302
210	(683)	(5,283)	6	1,251	114	-	(9,972)	(12,651)
4,714	(18)	(549)	74	24,481	536	50	(372)	34,195
-	-	-	-	-	-	-	-	1,385
13,867	(12)	(3)	-	-	(10)	-	-	12,954
13,867	(12)	(3)	-	-	(10)	-	-	14,339
18,581	(30)	(552)	74	24,481	526	50	(372)	48,534
(66,990)	4,046	(2,017)	200	49,911	581	-	1,058	42,760
\$ (48,409)	\$ 4,016	\$ (2,569)	\$ 274	\$ 74,392	\$ 1,107	\$ 50	\$ 686	\$ 91,294

STATE OF MAINE
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

June 30, 2003
(Expressed in Thousands)

	Motor Transport Service	Postal Printing & Supply	Information Services	Risk Management
Cash Flows from Operating Activities				
Receipts from Customers and Users	\$ 26,576	\$ 36,536	\$ 37,434	\$ 3,324
Payments to Suppliers	(7,845)	(34,591)	(23,980)	(4,092)
Payments to Employees	(10,541)	(2,241)	(11,495)	(339)
Net Cash Provided (Used) by Operating Activities	<u>8,190</u>	<u>(296)</u>	<u>1,959</u>	<u>(1,107)</u>
Cash Flows from Noncapital Financing Activities				
Operating Transfers out	(285)	(46)	(146)	(411)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(285)</u>	<u>(46)</u>	<u>(146)</u>	<u>(411)</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Acquisition of Capital Assets	(11,585)	(8)	(1,310)	-
Capital Contributions	1,385	-	-	-
Proceeds From Financing Arrangements	(1,650)	-	-	-
Principal and Interest Paid on Financing Arrangements	(332)	-	(20)	-
Proceeds from Sale of Capital Assets	1,571	-	-	-
Net Cash Provided (Used) by Capital Financing Activities	<u>(10,611)</u>	<u>(8)</u>	<u>(1,330)</u>	<u>-</u>
Cash Flows from Investing Activities				
Interest Revenue	130	(8)	36	328
Payments to Purchase Investments	(143)	-	(1,009)	(2,526)
Proceeds from Sale of Investments	-	76	-	-
Net Cash Provided (Used) by Investing Activities	<u>(13)</u>	<u>68</u>	<u>(973)</u>	<u>(2,198)</u>
Net Increase (Decrease) in Cash/Cash Equivalents	(2,719)	(282)	(490)	(3,716)
Cash/Cash Equivalents - Beginning of Year, As Restated	<u>4,753</u>	<u>404</u>	<u>2,042</u>	<u>9,476</u>
Cash/Cash Equivalents - End of Year	<u>\$ 2,034</u>	<u>\$ 122</u>	<u>\$ 1,552</u>	<u>\$ 5,760</u>
Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities				
Operating Income (Loss)	<u>\$ 2,832</u>	<u>\$ (163)</u>	<u>\$ 1,927</u>	<u>\$ (1,023)</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation Expense	6,059	37	3,380	5
Decrease (Increase) in Assets				
Accounts Receivable	(209)	(736)	447	(1,071)
Interfund Balances	(81)	58	(37)	20
Inventories	284	64	-	-
Increase (Decrease) in Liabilities				
Accounts Payable	(840)	458	(2,114)	-
Accrued Payroll Expenses	20	4	85	7
Change in Compensated Absences	27	(18)	(5)	1
Other Accruals	98	-	(1,724)	954
Total Adjustments	<u>5,358</u>	<u>(133)</u>	<u>32</u>	<u>(84)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 8,190</u>	<u>\$ (296)</u>	<u>\$ 1,959</u>	<u>\$ (1,107)</u>

<u>Workers' Compensation</u>	<u>Central Fleet Management</u>	<u>Leased Space</u>	<u>Revenue Services</u>	<u>Retiree Health Insurance</u>	<u>Employee Health Insurance</u>	<u>Statewide Radio & Network System</u>	<u>Governmental Facilities Authority</u>	<u>Totals Internal Service Funds</u>
\$ 16,132	\$ 7,160	\$ 20,052	\$ 288	\$ 59,031	\$ 120,644	\$ 349	\$ 5,786	\$ 333,312
(10,809)	(3,654)	(10,433)	(321)	(36,114)	(109,127)	(299)	(493)	(241,758)
<u>(889)</u>	<u>(648)</u>	<u>(154)</u>	<u>-</u>	<u>-</u>	<u>(520)</u>	<u>-</u>	<u>-</u>	<u>(26,827)</u>
<u>4,434</u>	<u>2,858</u>	<u>9,465</u>	<u>(33)</u>	<u>22,917</u>	<u>10,997</u>	<u>50</u>	<u>5,293</u>	<u>64,727</u>
<u>(19)</u>	<u>(12)</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>-</u>	<u>-</u>	<u>(932)</u>
<u>(19)</u>	<u>(12)</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>-</u>	<u>-</u>	<u>(932)</u>
(6)	(1,311)	(5,158)	-	-	-	-	-	(19,378)
-	-	-	-	-	-	-	-	1,385
-	-	812	-	-	-	-	4,739	3,901
(6)	(1,460)	(5,305)	-	-	-	-	(10,027)	(17,150)
<u>-</u>	<u>(267)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,304</u>
<u>(12)</u>	<u>(3,038)</u>	<u>(9,651)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,288)</u>	<u>(29,938)</u>
216	(17)	20	6	1,251	114	-	54	2,130
(4,466)	-	-	(46)	(24,939)	(7,033)	(30)	-	(40,192)
<u>-</u>	<u>-</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97</u>
<u>(4,250)</u>	<u>(17)</u>	<u>41</u>	<u>(40)</u>	<u>(23,688)</u>	<u>(6,919)</u>	<u>(30)</u>	<u>54</u>	<u>(37,965)</u>
153	(209)	(148)	(73)	(771)	4,068	20	59	(4,108)
<u>4,954</u>	<u>273</u>	<u>241</u>	<u>170</u>	<u>30,489</u>	<u>1,070</u>	<u>-</u>	<u>4,176</u>	<u>58,048</u>
<u>\$ 5,107</u>	<u>\$ 64</u>	<u>\$ 93</u>	<u>\$ 97</u>	<u>\$ 29,718</u>	<u>\$ 5,138</u>	<u>\$ 20</u>	<u>\$ 4,235</u>	<u>\$ 53,940</u>
<u>\$ 4,504</u>	<u>\$ 665</u>	<u>\$ 4,734</u>	<u>\$ 68</u>	<u>\$ 23,230</u>	<u>\$ 422</u>	<u>\$ 50</u>	<u>\$ 9,600</u>	<u>\$ 46,846</u>
3	2,707	4,846	-	-	-	-	-	17,037
19	1	(46)	(31)	163	130	-	(4,331)	(5,664)
-	(342)	(3)	-	-	(170)	-	-	(555)
-	4	-	-	-	-	-	-	352
(424)	(190)	(5)	(70)	(476)	10,601	-	758	7,698
16	8	2	-	-	8	-	-	150
5	-	3	-	-	6	-	-	19
<u>311</u>	<u>5</u>	<u>(66)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(734)</u>	<u>(1,156)</u>
<u>(70)</u>	<u>2,193</u>	<u>4,731</u>	<u>(101)</u>	<u>(313)</u>	<u>10,575</u>	<u>-</u>	<u>(4,307)</u>	<u>17,881</u>
<u>\$ 4,434</u>	<u>\$ 2,858</u>	<u>\$ 9,465</u>	<u>\$ (33)</u>	<u>\$ 22,917</u>	<u>\$ 10,997</u>	<u>\$ 50</u>	<u>\$ 5,293</u>	<u>\$ 64,727</u>



PRIVATE PURPOSE TRUSTS & AGENCY FUNDS

Private Purpose Trust Funds

Abandoned Property Fund - This fund accounts for unclaimed property receipts. All holders of property presumed abandoned must report these properties to the Treasurer annually. The Treasurer will honor claims indefinitely.

Revenue on Private Purpose Trusts Fund – This fund accounts for expendable earnings on private purpose trust fund balances.

Lands Reserved Trust Funds – These funds were established to account for revenue derived from the sale of timber from public lands and from appreciation on investments. The income is to be used for school purposes by townships when they become organized towns or plantations.

Permanent School Fund – This fund is comprised of numerous small private purpose trusts, the income from which may be used for specified purposes.

Agency Funds

Payroll Withholding Fund – This fund accounts for all payroll taxes and deductions withheld to pay the federal government, other State agencies, and payroll vendors.

Private Trusts Fund – This fund is used to account for assets held by the State acting as an agent for patients of State Mental Health facilities, inmates at State Correctional Institutions, recipients of State-supported elder and adult services, and child support enforcement services. Also included in this fund are insurance company and unemployment guaranty deposits, and assets held in Courts and Corrections restitution escrow accounts.

Other Agency Funds – These funds account for numerous small agency funds which have been combined for financial reporting purposes.

Treasurer's Agency Fund – This fund accounts for deposits of quasi-governmental units placed in the Treasurer's Cash Pool for investment purposes.

STATE OF MAINE
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS

June 30, 2003
(Expressed in Thousands)

	Abandoned Property	Revenue on Private Purpose Trusts	Lands Reserved	Permanent School	Totals Private Purpose Trusts
Assets					
Cash and Short-Term Investments	\$ 64	\$ 38	\$ 184	\$ -	\$ 286
Investments at Fair Value:					
Other	96	74	7,416	2,311	9,897
Assets Held in Trust	11,224	-	-	-	11,224
 Total Assets	 11,384	 112	 7,600	 2,311	 21,407
Liabilities					
Accounts Payable	10	-	-	-	10
Net Assets					
Net Assets Held in Trust for Pension, Disability, Death, Group Life Insurance Benefits and Other Purposes	11,374	112	7,600	2,311	21,397
 Total Net Assets	 \$ 11,374	 \$ 112	 \$ 7,600	 \$ 2,311	 \$ 21,397

STATE OF MAINE
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS

Fiscal Year Ended June 30, 2003
(Expressed in Thousands)

	Abandoned Property	Revenue on Private Purpose Trusts	Lands Reserved	Permanent School	Totals Private Purpose Trusts
Additions:					
Contributions:					
Investment Income:					
Net Increase (Decrease) in the Fair Value of Investments	\$ -	\$ -	\$ -	\$ 1,144	\$ 1,144
Interest and Dividends	90	292	19	84	485
Net Investment Income (Loss)	90	292	19	1,228	1,629
Miscellaneous Revenues	16,845	-	-	-	16,845
Transfers In	-	494	-	-	494
 Total Additions	 16,935	 786	 19	 1,228	 18,968
Deductions:					
Benefits Paid to Participants or Beneficiaries	2,128	39	-	-	2,167
Transfers Out	8,173	663	-	-	8,836
 Total Deductions	 10,301	 702	 -	 -	 11,003
 Net Increase (Decrease)	 6,634	 84	 19	 1,228	 7,965
 Net Assets Held in Trust for Pension, Disability, Death, Group Life Insurance Benefits and Other Purposes:					
Beginning of Year, As Restated	4,740	28	7,581	1,083	13,432
 End of Year	 \$ 11,374	 \$ 112	 \$ 7,600	 \$ 2,311	 \$ 21,397

STATE OF MAINE
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

June 30, 2003
(Expressed in Thousands)

	Payroll Withholding	Private Trusts	Other Agency	Treasurer's Agency	Totals Agency Funds
Assets					
Cash and Short-Term Investments	\$ -	\$ 5,116	\$ 306	\$ 12	\$ 5,434
Investments at Fair Value:					
Other	-	2,226	1,020	-	3,246
Assets Held in Trust	-	1,712,486	-	-	1,712,486
Accounts Receivable	1,527	-	-	-	1,527
Total Assets	\$ 1,527	\$ 1,719,828	\$ 1,326	\$ 12	\$ 1,722,693
Liabilities					
Accounts Payable	\$ 23	\$ 10	\$ 14	\$ -	\$ 47
Agency Liabilities	-	1,719,818	1,312	12	1,721,142
Due to Other Funds	1,489	-	-	-	1,489
Other Accrued Liabilities	15	-	-	-	15
Total Liabilities	\$ 1,527	\$ 1,719,828	\$ 1,326	\$ 12	\$ 1,722,693

STATE OF MAINE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

Fiscal Year Ended June 30, 2003
(Expressed in Thousands)

	Balance July 1, 2002	Additions	Deductions	Balance June 30, 2003
Payroll Withholding				
Assets				
Cash & Short-Term Investments	\$ 40	\$ 229,842	\$ 229,882	\$ -
Accounts Receivable	-	1,527	-	1,527
Total Assets	<u>\$ 40</u>	<u>\$ 231,369</u>	<u>\$ 229,882</u>	<u>\$ 1,527</u>
Liabilities				
Accounts Payable	\$ 40	\$ 357,212	\$ 357,210	\$ 38
Due to Other Funds	-	-	1,489	1,489
Total Liabilities	<u>\$ 40</u>	<u>\$ 357,212</u>	<u>\$ 358,699</u>	<u>\$ 1,527</u>
Private Trusts				
Assets				
Assets Held in Trust	\$ 1,261,458	\$ 483,024	\$ 24,654	\$ 1,719,828
Total Assets	<u>\$ 1,261,458</u>	<u>\$ 483,024</u>	<u>\$ 24,654</u>	<u>\$ 1,719,828</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ 10	\$ 10
Agency Liabilities	1,261,458	24,793	483,153	1,719,818
Total Liabilities	<u>\$ 1,261,458</u>	<u>\$ 24,793</u>	<u>\$ 483,163</u>	<u>\$ 1,719,828</u>
Other Agency				
Assets				
Cash & Short-Term Investments	\$ 844	\$ 10,583	\$ 10,101	\$ 1,326
Other Current Assets	-	745	745	-
Total Assets	<u>\$ 844</u>	<u>\$ 11,328</u>	<u>\$ 10,846</u>	<u>\$ 1,326</u>
Liabilities				
Agency Liabilities	\$ 844	\$ 15,988	\$ 16,470	\$ 1,326
Total Liabilities	<u>\$ 844</u>	<u>\$ 15,988</u>	<u>\$ 16,470</u>	<u>\$ 1,326</u>
Treasurer's Agency				
Assets				
Cash & Short-Term Investments	\$ 12	\$ 286,737	\$ 286,737	\$ 12
Total Assets	<u>\$ 12</u>	<u>\$ 286,737</u>	<u>\$ 286,737</u>	<u>\$ 12</u>
Liabilities				
Agency Liabilities	\$ 12	\$ 288,122	\$ 288,122	\$ 12
Total Liabilities	<u>\$ 12</u>	<u>\$ 288,122</u>	<u>\$ 288,122</u>	<u>\$ 12</u>
Totals - All Agency Funds				
Assets				
Cash & Short-Term Investments	\$ 896	\$ 527,162	\$ 526,720	\$ 1,338
Assets Held in Trust	1,261,458	483,024	24,654	1,719,828
Accounts Receivable	-	1,527	-	1,527
Other Current Assets	-	745	745	-
Total Assets	<u>\$ 1,262,354</u>	<u>\$ 1,012,458</u>	<u>\$ 552,119</u>	<u>\$ 1,722,693</u>
Liabilities				
Accounts Payable	\$ 40	\$ 357,212	\$ 357,220	\$ 48
Agency Liabilities	1,262,314	328,903	787,745	1,721,156
Due to Other Funds	-	-	1,489	1,489
Total Liabilities	<u>\$ 1,262,354</u>	<u>\$ 686,115</u>	<u>\$ 1,146,454</u>	<u>\$ 1,722,693</u>

